



3015 (02-09-04)

ANNUAL REPORT

OF

Name: RIO MUNICIPAL WATER UTILITY

Principal Office: 207 LINCOLN AVENUE
P.O. BOX 276
RIO, WI 53960

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I ANDREA MILFRED of _____
(Person responsible for accounts)

_____, RIO MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	06/02/1998
(Signature of person responsible for accounts)	(Date)

UTILITY CLERK

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIO MUNICIPAL WATER UTILITY**Utility Address:** 207 LINCOLN AVENUE

P.O. BOX 276

RIO, WI 53960

When was utility organized? 1/1/1919**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ANDREA MILFRED**Title:** UTILITY CLERK**Office Address:**

P.O. BOX 276

RIO, WI 53960

Telephone: (920) 992 - 5454**Fax Number:** (920) 992 - 6108**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE**Title:****Office Address:** VIRCHOW KRAUSE

P.O. BOX 7398

MADISON, WI 53507-7398

Telephone: (800) 362 - 7301**Fax Number:** (608) 249 - 8532**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE**Title:****Office Address:** VIRCHOW KRAUSE

P.O. BOX 7398

MADISON, WI 53707

Telephone: (800) 362 - 7301**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 12/31/1996**Period covered by most recent audit:** 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ROBERT LANG**Title:** UTILITY SUPERINTENDENT**Office Address:**P.O. BOX 273
RIO, WI 53960**Telephone:** (920) 992 - 5454**Fax Number:** (920) 992 - 6108**E-mail Address:**

Name of utility commission/committee: RIO VILLAGE BOARD

Names of members of utility commission/committee:LOWELL ALSMO, TRUSTEE
DELBERT CURTIS, TRUSTEE
CHRIS JEVENS, TRUSTEE
BONNIE PRIBBENOW, TRUSTEE
DIANNE REIERSON, TRUSTEE
ROBERT STRAUS, PRESIDENT
RUSSELL SUNDE, SR, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	85,272	83,788	1
Operating Expenses:			
Operation and Maintenance Expense (401)	42,067	47,073	2
Depreciation Expense (403)	14,618	10,430	3
Amortization Expense (404)	0		4
Taxes (408)	15,077	13,284	5
Total Operating Expenses	71,762	70,787	
Net Operating Income	13,510	13,001	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	13,510	13,001	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	7,762	1,785	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	7,762	1,785	
Total Income	21,272	14,786	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	21,272	14,786	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,895	7,292	13
Amortization of Debt Discount and Expense (428)	700	702	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	7,581	588	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	17,176	8,582	
Net Income	4,096	6,204	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	257,560	239,689	19
Balance Transferred from Income (433)	4,096	6,204	20
Miscellaneous Credits to Surplus (434)	19,914	11,667	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	281,570	257,560	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	7,762	4
Total (Acct. 419):	7,762	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT WAIVED	13,975	8
TIF 1 INTEREST INCOME FOR 1994-1996	3,575	9
TIF 2 INTEREST INCOME FOR 1994-1996	2,364	10
Total (Acct. 434):	19,914	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	85,272	0	0	0	85,272	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	85,272	0	0	0	85,272	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,036,946	743,128	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	99,419	101,162	2
Net Utility Plant	937,527	641,966	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	107,709		5
Other Investments (124)	64,527	216,119	6
Special Funds (125)	50,596	36,920	7
Total Other Property and Investments	222,832	253,039	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(268)	60,709	8
Temporary Cash Investments (132)	42,131		9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	13,209	13,236	11
Other Accounts Receivable (143)	3,941	2,015	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	1,749	14
Materials and Supplies (150)	6,131	6,131	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	65,144	83,840	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,276	4,975	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	1,278	1,278	20
Total Deferred Debits	5,554	6,253	
Total Assets and Other Debits	1,231,057	985,098	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	127,834	15,923	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	281,570	257,560	23
Total Proprietary Capital	409,404	273,483	
LONG-TERM DEBT			
Bonds (221)	118,800	125,400	24
Advances from Municipality (223)	257,340	299,350	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	376,140	424,750	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	5,289	4,646	28
Payables to Municipality (233)	0	8,115	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	8,844	3,647	32
Other Current and Accrued Liabilities (238)	3,324	3,323	33
Total Current and Accrued Liabilities	17,457	19,731	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	428,057	267,136	38
Total Liabilities and Other Credits	1,231,058	985,100	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,036,946	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,036,946	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	99,419	0	0	0	9
Total Accumulated Provision	99,419	0	0	0	
Net Utility Plant	937,527	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	101,163				101,163	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,618				14,618	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	582				582	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,200	0	0	0	15,200	13
Debits during year						14
Book cost of plant retired	5,544				5,544	15
Cost of removal	11,400				11,400	16
Other debits (specify):						17
					0	18
Total debits	16,944	0	0	0	16,944	19
Balance End of Year	99,419	0	0	0	99,419	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,131	6,131	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>6,131</u>	<u>6,131</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 MORTGAGE REVENUE BONDS	700	428	4,276	1
Total			4,276	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	15,923	1
Changes during year (explain):		
TIF CONSTRUCTION FOR BUILDING & INSTALLING NEW TOWER	111,911	2
Balance end of year	127,834	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 MRB'S	05/01/1994	11/01/2008	4.00%	118,800	1
Total Bonds (Account 221):				118,800	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996-1997 STFL	08/01/1996	03/15/2007	6.00%	257,340	1
Total for Account 223				257,340	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	15,077	2
Charged electric department expense		3
Charged sewer department expense	212	4
Other (explain):		
NONE		5
Total Accruals and other credits	15,289	
Taxes paid during year:		
County, state and local taxes	13,975	6
Social Security taxes	1,203	7
PSC Remainder Assessment	111	8
Other (explain):		
NONE		9
Total payments and other debits	15,289	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
BLANK	1,199	8,895	8,950	1,144	1
Subtotal	1,199	8,895	8,950	1,144	
Advances from Municipality (223)					
1996 STFL	2,448	7,581	2,329	7,700	2
Subtotal	2,448	7,581	2,329	7,700	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	3,647	16,476	11,279	8,844	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	267,136					267,136	1
Add credits during year:							
For Services	2,000					2,000	2
For Mains	5,744					5,744	3
Other (specify):							
LATERAL ASSESSMENTS	3,924					3,924	4
GRANTS	148,053					148,053	5
SERVICES FROM 1996	1,200					1,200	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	428,057	0	0	0	0	428,057	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	287,374					287,374	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF 1	41,179	1
ADVANCE TO TIF 2	19,641	2
ADVACNE TO TIF 3	46,889	3
Total (Acct. 123):	107,709	
Other Investments (124):		
SPECAIL ASSESSMENTS	64,527	4
Total (Acct. 124):	64,527	
Special Funds (125):		
RESERVE & INTEREST REDEMPTION BOND FUND	26,894	5
DEPRECIATION FUND	8,826	6
DEBT SERVICE RESERVE FUND	14,876	7
Total (Acct. 125):	50,596	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,209	9
Electric		10
Sewer (Regulated)		11
Other (specify):		12
none		13
Total (Acct. 142):	13,209	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
Lateral Assessment	3,924	16
Misc.	17	17
Total (Acct. 143):	3,941	
Receivables from Municipality (145):		
NONE		18
Total (Acct. 145):	0	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PUMP REPAIR	1,278	21
Total (Acct. 183):	1,278	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	848,058	0	0	0	848,058	1
Materials and Supplies	6,131	0	0	0	6,131	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	100,291	0	0	0	100,291	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	347,596	0	0	0	347,596	6
Other (specify):					0	7
Average Net Rate Base	406,302	0	0	0	406,302	
Net Operating Income	13,510	0	0	0	13,510	8
Net Operating Income as a percent of						
Average Net Rate Base	3.33%	N/A	N/A	N/A	3.33%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	71,878	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	269,565	3
Other (Specify):		4
Total Average Proprietary Capital	341,443	
Net Income		
Net Income	4,096	5
Percent Return on Proprietary Capital	1.20%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

All of loan was charged to water in 1996. Portions of the loan have now been distributed to sewer, village & TID.

Contributions in Aid of Construction (Account 271) (Page F-17)

Some of the contributions for services is cash for services installed in 1996.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

6/4/98

PJL

July 1, 1998

Ms. Andrea Milfred, Clerk
Rio Municipal Water Utility
P.O. Box 276
Rio, WI 53960-0276

Re: 1997 Analytical Review DWCCA-5100-PJL

Dear Ms. Milfred:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please explain how the services reported as added during the year in column (d) of the Water Services schedule on page W-15 were financed.
2. During our review of the Meters schedule on page W-16, we noted that you report that there were no meters tested during the year. Please provide us with a copy of your meter testing plan.
3. Please explain how the mains reported as added during the year in column (e) of the Water Mains schedule on page W-14 were financed.
4. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page
Lines
Column
Reported As
Should Be

F-4 1 & Rev Sub to WI Rem Assess b & f 84,335 85,272

F-18 Total (Acct 124) b Blank 64,527

FINANCIAL SECTION FOOTNOTES

W-16 Total d Blank 17

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

pjl:W:\COMPL\LEEGE\5100 ar\bhh

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	84,335	1
Total Sales of Water	84,335	
Other Operating Revenues		
Forfeited Discounts (470)	305	2
Other Water Revenues (474)	632	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	937	
Total Operating Revenues	85,272	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	18,699	5
General Operating Expenses (680-690)	23,368	6
Total Operation and Maintenance Expenses	42,067	
Other Operating Expenses		
Depreciation Expense (403)	14,618	7
Amortization Expense (404)		8
Taxes (408)	15,077	9
Total Other Operating Expenses	29,695	
Total Operating Expenses	71,762	
NET OPERATING INCOME	13,510	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	313	16,412	38,801	4
Commercial	48	5,414	8,868	5
Industrial	4	2,265	2,630	6
Total Metered Sales to General Customers (461)	365	24,091	50,299	
Private Fire Protection Service (462)	1		165	7
Public Fire Protection Service (463)	1		31,512	8
Other Sales to Public Authorities (464)	7	1,225	2,359	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	374	25,316	84,335	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	31,512	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	31,512	
Forfeited Discounts (470):		
Customer late payment charges	305	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	305	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
MISC	585	8
OTHER	47	9
Total Other Water Revenues (474)	632	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	10,201	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,646	3
Chemicals (630)	217	4
Supplies and Expenses (640)	3,470	5
Repairs of Water Plant (650)	1,498	6
Transportation Expenses (660)	667	7
Total Plant Operation and Maintenance Expenses	18,699	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,358	8
Office Supplies and Expenses (681)	628	9
Outside Services Employed (682)	9,486	10
Insurance Expense (684)	3,196	11
Employees Pensions and Benefits (686)	4,198	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	502	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	23,368	
Total Operation and Maintenance Expenses	42,067	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		13,975	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		212	2
Net property tax equivalent		13,763	
Social Security		1,203	3
PSC Remainder Assessment		111	4
Other (specify): NONE			5
Total tax expense		15,077	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207000				3
County tax rate	mills		3.776000				4
Local tax rate	mills		7.127000				5
School tax rate	mills		12.227000				6
Voc. school tax rate	mills		1.538000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.875000				10
Less: state credit	mills		1.902000				11
Net tax rate	mills		22.973000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.127000				14
Combined School Tax Rate	mills		13.765000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		20.892000				17
Total Tax Rate	mills		24.875000				18
Ratio of Local and School Tax to Total	dec.		0.839879				19
Total tax net of state credit	mills		22.973000				20
Net Local and School Tax Rate	mills		19.294549				21
Utility Plant, Jan. 1	\$	743,128	743,128				22
Materials & Supplies	\$	6,131	6,131				23
Subtotal	\$	749,259	749,259				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	749,259	749,259				26
Assessment Ratio	dec.		0.966700				27
Assessed Value	\$	724,309	724,309				28
Net Local & School Rate	mills		19.294549				29
Tax Equiv. Computed for Current Year	\$	13,975	13,975				30
Tax Equivalent per 1994 PSC Report	\$	11,400					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	13,975					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,116		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	13,670		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	14,786	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	16,324	750	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	13,398		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	8,614		20
Total Pumping Plant	38,336	750	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	4,813		23
Total Water Treatment Plant	4,813	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,116	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			13,670	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	14,786	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			17,074	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			13,398	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,614	20
Total Pumping Plant	0	0	39,086	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,813	23
Total Water Treatment Plant	0	0	4,813	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	9,038	355,971	26
Transmission and Distribution Mains (343)	428,878	19,425	27
Fire Mains (344)			28
Services (345)	61,545	1,450	29
Meters (346)	22,748	1,196	30
Hydrants (348)	67,128	4,203	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	589,337	382,245	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	2,252		36
Transportation Equipment (373)	4,173		37
Other General Equipment (379)	5,473	325	38
Other Tangible Property (390)			39
Total General Plant	11,898	325	
Total utility plant in service directly assignable	659,170	383,320	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	659,170	383,320	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	4,219		360,790	26
Transmission and Distribution Mains (343)	900		447,403	27
Fire Mains (344)			0	28
Services (345)			62,995	29
Meters (346)	425		23,519	30
Hydrants (348)			71,331	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	5,544	0	966,038	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			2,252	36
Transportation Equipment (373)			4,173	37
Other General Equipment (379)			5,798	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	12,223	
Total utility plant in service directly assignable	5,544	0	1,036,946	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	5,544	0	1,036,946	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,151	2,151	1
February			2,021	2,021	2
March			2,215	2,215	3
April			2,228	2,228	4
May			2,565	2,565	5
June			2,767	2,767	6
July			2,538	2,538	7
August			2,401	2,401	8
September			2,656	2,656	9
October			2,621	2,621	10
November			2,469	2,469	11
December			2,533	2,533	12
Total for year	0	0	29,165	29,165	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				331	14
Other utility use explanation:					15
FIRE DEPT 199		NEW TOWER 25			
HYDRANTS 66		STREET SWEEPER 10			
SEWER FLUSH 11		DRAIN OLD TOWER 20			
Water pumped into distribution system				28,834	16
Less: Water sold				25,316	17
Losses and unaccounted for				3,518	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				243	21
Date of maximum: 9/4/1997					22
Cause of maximum:					23
FILLING NEW WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				30	24
Date of minimum: 1/19/1997					25
Total KWH used for pumping for the year				34,060	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
301 EAST RIO STREET	2	392	12	1	Yes	1
330 WEST LYONS STREET	3	405	12	1	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	NUMBER 2	NUMBER 3	1
Location	301 EAST RIO STREET	330 WEST LYONS STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1953	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	455	440	8
Pump Motor or Standby Engine Mfr	US	US	10
Year Installed	1953	1968	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NUMBER 1	NUMBER 2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	4
Year constructed	1918	1997	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	1	1	7
Total capacity in gallons	40,000	150,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER	10
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	11
Filters, type (gravity, pressure, other, none)		NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000	13
Is a corrosion control chemical used (yes, no)?		N	14
Is water fluoridated (yes, no)?		Y	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	1,524				1,524
A	D	6.000	215				215
M	D	6.000	20,702				20,702
M	D	8.000	7,473	600	450		7,623
M	D	10.000	3,140				3,140
Total Within Municipality			33,054	600	450	0	33,204
Total Utility			33,054	600	450	0	33,204

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	175				175		1
M	0.750	150				150	9	2
M	1.000	36	12			48	32	3
L	1.000	3				3		4
M	2.000	5				5		5
M	3.000	1				1		6
M	4.000	3				3		7
Total Utility		373	12	0	0	385	41	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	323		17		306	0	1
0.750	57	24			81		2
1.000	5				5		3
1.500	4				4		4
2.000	6				6		5
3.000	2				2		6
Total:	397	24	17	0	404	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	306						306	1
0.750	1	50		1		29	81	2
1.000		5					5	3
1.500			4				4	4
2.000		1		4		1	6	5
3.000				2			2	6
Total:	307	56	4	7	0	30	404	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	64	2			66	2
Total Fire Hydrants	64	2	0	0	66	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	66
Number of distribution system valves end of year:	61
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Accounts 640 & 650 - More supplies were purchased in 1996 because there was an increase in repairs to plant - main breaks and hydrant relocations.

Account 682 - Additional accounting and misc. engineering were incurred in 1997.

Water Utility Plant in Service (Page W-08)

Account 342 - Constructed new Caldwell tower and retired the old.

Account 395 - CWIP was completed and classified to proper plant in service accounts.

Pumping & Power Equipment (Page W-13)

A standby for #2 in a 1957 international gas engine.

A standby for #3 is a 1987 Ford natural gas engine.

Reservoirs, Standpipes & Water Treatment (Page W-14)

1 taken down 9/97 after #2 was on line.

Water Mains (Page W-15)

The mains installed were as follows:

400' was paid 1/2 by owner, \$3,924, 1/2 by village, \$3,924

200' was paid entirely by owners, \$5,668

Water Services (Page W-16)

The services added in 1997 were paid by the property owners.
